

**Illinois Department of Revenue
Regulations**

Title 86 Part 692 Section 692.101 Nature of the Salem Civic Center Use Tax

TITLE 86: REVENUE

**PART 692
SALEM CIVIC CENTER USE TAX**

Section 692.101 Nature of the Salem Civic Center Use Tax

The Authority is authorized by Section 11.5 of the Salem Civic Center Law [70 ILCS 335/11.5] (the Law) to impose a tax, the Salem Civic Center Use Tax, upon the privilege of using, in the metropolitan area, any item of tangible personal property that is purchased outside the metropolitan area at retail from a retailer, and that is titled or registered at a location within the metropolitan area with an agency of this State's government, at the same rate of tax imposed pursuant to Section 11.5(b) of the Law of the selling price of such tangible personal property, as selling price is defined in the Use Tax Act. If imposed, such tax shall only be imposed in 1/4% increments at a rate not to exceed 1%. The tax imposed by the Authority under the Law and this Part, and all civil penalties that may be assessed as an incident thereof, shall be collected and enforced by the Illinois Department of Revenue (Department).